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Pro Se

Hearing Date: June 19, 2014
Hearing Time: 10:00 A.M.
Objection Date: May 16, 2014

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES INVESTOR PROTECTION	:	
CORPORATION,	:	Adv. Pro. No. 08-01789 (SMB)
	:	
Plaintiff-Applicant,	:	SIPA LIQUIDATION
v.	:	(Substantively Consolidated)
	:	
BERNARD L. MADOFF INVESTMENT	:	
SECURITIES LLC,	:	
	:	
Defendant.	:	
-----X		
In re:	:	
BERNARD L. MADOFF,	:	
	:	
Debtor.	:	
-----X		

CERTIFICATE OF SERVICE

I hereby certify that on the 2nd day of June, 2014 I sent by email a true and correct copy of the foregoing Elliot G. Sagor Memorandum of Law for Valuing Inter-Account Transfers and Document Appendix to Elliot G. Sagor Memorandum of Law on Bik Cheema and Jorian Rose of Baker & Hostetler LLP pursuant to order of this court enabling a late filing dated May 30, 2014 in document ECF 6870.

/s/ Elliot G. Sagor